



DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)

**SMALL BREWER'S REPORT OF
 OPERATIONS**

Our Brewery EIN is:

Our Brewery Number is:

BR-

TTB can reach us by telephone at:

What is your brewery's name?

What is the location of your brewery?

(Number and Street)

(City)

(County)

(State)

(Zip Code)

Reporting Period (enter year) _____

Quarterly Report for

☐ January - March

☐ April - June

☐ July - September

☐ October - December

Part 1 - Operations

Additions to beer inventory	Number of barrels	Removals from beer inventory	Number of barrels
1. Produced by fermentation		10. Beer removed taxpaid in bottles, cans, or kegs or removed tax determined for use in the tavern on brewery premises	
2. We added water and other liquids in cellar operations		11. Beer removed in bond to other breweries or pilot brewing plants of same ownership	
3. Beer received in bond from other breweries or pilot brewing plants of same ownership		12. Beer consumed on premises (example, tasting room)	
4. Beer returned to this brewery after removal from this brewery		13. Beer destroyed at brewery	
5. Physical inventory disclosed an overage		14. Recorded beer losses, including theft (explain in Part 3 – Remarks, below)	
6.		15. Physical inventory disclosed a shortage (see item number 8 on Page 2)	
7.		16.	
8. Total additions to inventory (add lines 1 through 5)		17. Total removals from inventory (add lines 10 through 16)	
9. Adjustments from a prior reporting period (explain in Part 3 – Remarks, below)		18. Adjustments from a prior reporting period (explain in Part 3 – Remarks, below)	

Under penalties of perjury, I declare that this report is supported by true, complete, and correct records that are available for inspection at my brewery. I have examined this report and to the best of my knowledge and belief it is true, complete, and correct.

Signature

Title

Date

Part 2 - Cereal Beverage Summary (products at less than 0.5% alcohol by volume)

1. Produced	Bbls.	5.	Bbls.
2. Removed	Bbls.	6.	Bbls.
3. Loss and wastage	Bbls.	7.	Bbls.
4. Received from DSP	Bbls.	8. On hand end of period	Bbls.

Part 3 - Remarks

Instructions

This is the Small Brewers Report of Operations. You may file this report only:

- On a quarterly basis; and
- If you produce less than 10,000 barrels of beer per calendar year. For the purpose of establishing whether a quarterly report may be filed, you must determine annual production of beer by adding up the quantities of beer produced, water/liquids added in cellars, and beer received from other breweries and from pilot brewing plants for all months of the previous calendar year. (For more information on quarterly reporting eligibility, see 27 CFR 25.297(b).)

If you are not eligible to use this report, you must file monthly using the Brewer's Report of Operations (TTB F 5130.9). If are eligible to report quarterly, you may choose to report using this form or TTB 5130.9.

1. Where can I get help for this report? You may contact us toll free at 1-877-882-3277, or at 1-513- 684-2238, or via email at tbquestions@ttb.gov.

2. Where do I file this report? You may submit this report via hard copy to TTB or enter the information via Pay.gov.

- **Hard Copy**
To send via hard copy, make a copy of the completed original for your records and send the signed original to:
Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau
550 Main St, Ste 8002
Cincinnati, Ohio 45202-5215
- **Pay.Gov**
You may electronically submit this report through Pay.gov. For more information on how to submit operation reports via Pay.gov, see TTB Industry Circular 2004-2.

You must keep a copy of the completed form available for inspection by TTB officers for a period of not less than three years.

3. When must I file this report? You must file this report by the fifteenth day after the end of each reporting period: April 15, July 15, October 15, and January 15.

4. What is the reporting period for this form? You may file this report by calendar quarter only. The quarters are:
January through March April through June July through September October through December

5. What if I am going out of business? If you are going out of business, you must file a final report as of the date you discontinue business. On the final report you must enter "Discontinuing business on [enter date]" under Part 3 – Remarks.

Part 1 - Operations

6. How do I report beer on this form? You must report beer in barrels. One barrel is 31 gallons. You must round your entries to the nearest second decimal place.

7. I adjusted a previous period tax return. Now, how do I report adjustments on this report? If you adjusted an Excise Tax Return (TTB F 5000.24) and the adjustment affects the quantity of beer you previously reported on your Small Brewer's Operations Report, then you must record an adjustment on this report to correct the error by following these instructions:

- Make adjustments on lines 9 (for additions) and 18 (for removals), as appropriate..
- **Do not include these adjustments in the totals on lines 8 or 17.**
- Explain your adjusted entries in Part 3 - Remarks. You may attach additional pages if necessary.

8. I have a shortage to report in Part 1. Must I explain? You must explain any shortage you report in Part 1 and identify whether the shortage was in bulk, kegs, or case goods. Your explanation must appear in Part 3 - Remarks, or in a separate statement, signed by you under penalty of perjury. We may assess the tax on shortages if we are not satisfied that your explanation is sufficient to relieve you of the tax liability. (See Industry Circular 2007-1.)

9. How do I report destruction of beer? You may destroy beer that has not been taxpaid or tax determined at the brewery without prior approval and report the amount destroyed on premises on line 13 (see 27 CFR 25.221). If you operate a tavern on brewery premises, you may destroy taxpaid or tax-determined beer stored on brewery premises, but you may not report its destruction on this form (see 27 CFR 25.225).

Part 2 - Cereal Beverage Summary

10. How do I report cereal beverage (beer with less than 0.5% alcohol by volume)? For the cereal beverage you produce, record in **whole barrels only**.

Paperwork Reduction Act Notice

This request is in accordance with the Paperwork Reduction Act of 1995. We use this information to determine whether your operations are in compliance with the requirements of law and regulations and to verify your tax liability. The government uses summaries of this information to make economic forecasts and to evaluate industry operations and trends. The information we request is required for you to maintain your qualification to operate and is mandatory by law (26 USC 5415).

We estimate the average burden associated with this collection to be 45 minutes per brewer, depending on individual circumstances. Address your comments concerning the accuracy of this burden estimate and suggestions to reduce this burden to: Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

An agency may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a current, valid OMB control number.